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EXTRAORDINARY

PART IV

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DELHI ADMINISTRATION, DELHI

NOTIFICATIONS

Delhi, the 20th January, 1964

No. F. 4(55)/63-Fin(E).—In exercise of the powers conferred by section 26 of the Bengal Finance (Sales Tax) Act 1941 as in force in the Union Territory of Delhi, the Chief Commissioner, Delhi is pleased to make, after previous publication, the following rules further to amend the Delhi Sales Tax Rules 1951, namely:—

RULES

1. Short title.—These rules may be called the Delhi Sales Tax (Amendment) Rules 1963.

2. Amendment of Rule 29.—In rule 29 of the Delhi Sales Tax Rules, 1951, after clause (iv), the following clause shall be inserted, namely:—

“(v) Sales of goods which are shown to the satisfaction of the Assessing Authority to have been made to the Indian Aid Mission, Nepal for use in Indian-aided projects in Nepal.

Provided that in the case of such sales, the dealer claiming exemption on this account produces in addition to the office copy of the voucher(s)/cash Memo(s) issued on account of such sales, a certificate from the Director, Indian Aid Mission, Nepal that the goods covered by such voucher(s)/cash Memo(s) were purchased by the said Mission, for the construction of an Indian-aided project in Nepal.”

Delhi, the 21st January, 1964

No. F. 4(45)/63-Fin(E).—The following draft of rules further to amend the Delhi Sales Tax Rules, 1951, which the Chief Commissioner, Delhi proposes to make in exercise of the powers conferred by section 26 of the Bengal Finance (Sales Tax) Act, 1941, as in force in the Union Territory of Delhi, is published for the information of persons likely to

be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 8th February 1964 together with any objections or suggestions that may be received in respect thereto, before the date specified.

DRAFT RULES

1. **Short title and commencement.**—(1) These Rules may be called the Delhi Sales Tax (Amendment) Rules, 1963.

(2) They shall be deemed to have come into force on the 15th day of May, 1963.

2. **Amendment of Rule 29.**—In Rule 29 of the Delhi Sales Tax Rules, 1951—

(a) In the proviso to clause (ii) for the words "Registration No. of the Dealer", wherever they occur, the words "Name and Registration No. of the Dealer" shall be substituted; and

(b) after clause (ii) the following new clause shall be inserted, namely:—

"(iia) Sales of goods, which are subject to tax at the first point in series of sales under section 5A, made by the subsequent dealer(s) to such foreign or Commonwealth diplomatic mission or office or their personnel (including their spouses) and for such uses as are referred to in sub-clauses (a) and (b) of clause (ii) in respect of which the manufacturer/importer registered under the Act has already allowed refund or adjustment of the amount of sales tax to the subsequent dealer effecting such sale."

Provided that the dealer claiming exemption on this account furnishes in addition to the documents specified in the proviso to clause (ii) a certificate from the subsequent dealer effecting such sale in the following form:—

Certified that the goods covered by the voucher(s)/cash-memo(s) mentioned below were sold by me/us to the Embassy/Legation/High Commission/Office of

S. No.	Voucher/Cash-Memo No.	Date	Amount
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Signature
Seal & Date

By Order,
MADHURI SRIVASTAVA,
Under Secy. Finance (Expenditure),
Delhi Administration, Delhi.